

limits the amount of the benefit of the deductions.

In my home state of Montana, we have approximately 3,500 reservists, 800 of whom travel each month across the state for their training. These 800 reservists pay travel and lodging expenses out of their own pocket.

Montana ranks 48th in the nation for per capita personal income. So, that \$200 expense for reserve duty every month means a lot to the Montana reservist. Yet, they continue selflessly to provide their services to our country at their own expense. For those reservists who travel out of state for their training, this expense is even higher.

This proposal would provide an above the line deduction for overnight travel costs and would be available for all reservists and members of the National Guard.

Currently, qualified veterans' organizations under section 501(c)(19) of the tax code are tax-exempt. In addition contributions to the organization are tax-deductible.

In order to qualify under 501(c)(19), the organization must meet several tests, including 75 percent of the members must be current or former military, and substantially all of the other members must be either spouses, widows, or widowers of current or former military.

The proposal would permit lineal descendants and ancestors to qualify for the "substantially all" test.

It is important that our veterans' organizations continue the good work that they do. But, as the organizations age, they are in danger of losing their tax-exempt status. This bill helps ensure the vitality of these organizations.

I want to ensure that parents in the military can continue their dedicated service once they enter parenthood, with the knowledge that their children are being well taken care of.

The military provides extensive childcare benefits to its employees. Employees at DoD-owned facilities provide childcare services while other areas with non-DoD owned facilities contract out their childcare.

When Congress passed the Tax Reform Act of 1986, we included a provision stating that qualified military benefits are excluded from income. It is not absolutely clear whether childcare provisions are covered under this provision.

The proposal would clarify that any childcare benefit provided to military personnel would be excludible from income.

This bill permits penalty-free withdrawals from Coverdell education savings accounts and qualified tuition programs made on account of the attendance of the account holder or beneficiary at any of the service academies. The amount of the funds that can be withdrawn penalty-free is limited to the costs of advanced education in that calendar year.

Under current law there is no procedure for the IRS to suspend the tax-exempt status of an organization.

This proposal would suspend the tax-exempt status of an organization for any period during which the organization is designated or identified by Executive Order as a terrorist organization.

Current law provides for income tax, estate tax and death benefit relief to soldiers who are killed in a combat zone, victims of the September 11th attacks, the Oklahoma City bombing victims, and the victims of the anthrax attacks.

The crew of the Space Shuttle *Columbia* was heroic in every sense of the word. We have a duty to those who lost their lives for the advancement of science and increasing our knowledge of the world we live in. This legislation makes all of the above benefits available to the families of the *Columbia* crew.

In addition, this bill includes three revenue offsets. First, we improve the collection of unpaid taxes from people who have renounced their American citizenship in order to avoid U.S. taxes.

Second, we extend certain IRS user fees.

Third, we restore the ability of the IRS to permit partial-pay installment agreements with taxpayers.

The Military bill passed by the Senate Finance Committee fixes some of the inequities in our tax code and, more importantly, acknowledges the men and women who are making sacrifices and risking their lives to defend us all.

I thank all of the Members who have contributed to the development of the bill: Senators LEVIN and WARNER of the Armed Services Committee, Senator LANDRIEU for the childcare provision, Senator JOHNSON for the contingency operation provision, Senator DEWINE for the above-the-line deduction, and Senator HARKIN for the Veterans and Expatriation provisions.

I especially thank the Chairman of the Finance Committee, Senator GRASSLEY, who has once again been a partner in the development of important bipartisan tax legislation.

Mr. President, it is important that we continue to show members of the armed forces our support and solidarity during this time of conflict. The War on Terrorism and the conflict with Iraq have brought to light the essential role the armed services play in upholding freedom throughout the world.

I hope to see this military tax equity bill passed by the Senate today, and signed into law by the President swiftly.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

The majority leader.

# ORDER OF PROCEDURE

Mr. FRIST. Mr. President, I ask unanimous consent that at 1 p.m. today, all time be yielded back on H.R. 1307, the amendment be agreed to, the bill be read a third time, and the measure be temporarily set aside; provided further that the Senate then proceed to the consideration of S. Con. Res. 30, expressing gratitude to our allies; that no amendments or motions be in order to the resolution or preamble; further, that there be 1 hour of debate equally divided between the chairman and ranking member of the Foreign Relations Committee; that at the expiration or yielding back of time, the Senate proceed to a vote on adoption of the resolution, without intervening action or debate; further, that immediately following that vote, the preamble be agreed to; provided further that following that action, the Senate then proceed to a vote on passage of H.R. 1307 as under the previous order.

I further ask unanimous consent that there be 2 minutes equally divided in the usual form prior to the stacked votes.

The PRESIDING OFFICER. Is there objection?

Mr. REID. No objection.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. FRIST. Mr. President, as in executive session, I ask unanimous consent that following any stacked votes today, the Senate proceed to executive session for the consideration of the following nominations: Calendar No. 76, James Selna to be U.S. District Judge of the Central District of California; Calendar No. 79, Philip Simon to be a U.S. District Judge for the Northern District of Indiana.

I further ask consent that the Senate then proceed to consecutive votes on the confirmation of the mentioned nominations; further, that following the votes, the President be immediately notified of the Senate's action, and the Senate then resume legislative session.

The PRESIDING OFFICER. Is there objection?

Mr. REID. No objection.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. FRIST. Mr. President, I now ask unanimous consent that it be in order to ask for the yeas and nays at this time and with one show of hands.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

Mr. FRIST. I now ask for the yeas and nays on the nominations.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The yeas and nays were ordered.

Mr. FRIST. Mr. President, I ask unanimous consent that immediately following the last rollcall vote today, there be a period of morning business for tributes to the late Senator Daniel Patrick Moynihan with Senators permitted to speak for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. FRIST. I ask unanimous consent that the tributes to Daniel Patrick Moynihan, the late Senator from New York, be printed as a Senate document, and that Members have until 12 noon, Friday, April 11, to submit said tributes.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### MEASURES PLACED ON CALENDAR—S. 711, S. 712, S. 718 and S. 721

Mr. FRIST. Mr. President, I understand there are four bills at the desk which are due for a second reading. I ask that it be in order to read the titles of the bills en bloc.

The PRESIDING OFFICER. Without objection, it is so ordered.

The clerk will state the bills by title.

The legislative clerk read as follows:

A bill (S. 711) to amend title 37, United States Code, to alleviate delay in the payment of the Selected Reserve reenlistment bonus to members of Selective Reserve who are mobilized.

A bill (S. 712) to amend title 10, United States Code, to provide Survivor Benefit Plan annuities for surviving spouses of Reservists not eligible for retirement who die from a cause incurred or aggravated while on inactive-duty training.

A bill (S. 718) to provide a monthly allotment of free telephone calling time to members of the United States Armed Forces stationed outside the United States who are directly supporting military operations in Iraq or Afghanistan.

A bill (S. 721) to amend the Internal Revenue Code of 1986 to expand the combat zone income tax exclusion to include income for the period of transit to the combat zone and to remove the limitation on such exclusion for commissioned officers, and for other purposes.

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate proceed en bloc to the measures, and I object to further proceeding en bloc.

The PRESIDING OFFICER. Objection having been heard, the bills will be placed on the calendar.

#### ARMED FORCES TAX FAIRNESS ACT OF 2003—Continued

Mr. DEWINE. Mr. President, I rise today to share my strong support for this much needed and much deserved military tax package. I commend Chairman GRASSLEY and my many colleagues who have worked so hard on this bill for such a long time. As we all know, this tax package is long overdue.

As my colleagues know, the Armed Forces Tax Fairness Act of 2003 would provide critical tax relief to our service men and women. Specifically, this bill would remedy several tax problems that unfairly penalize the men and women serving in our military and Foreign Service. Certainly now, more than ever, we must correct these inequities. It is the right thing to do.

Mr. President, there are many service men and women from my home

state of Ohio serving in our military today. My wife, Fran, and I pray for all of them and their families—we pray that they will be safe, wherever they are and in whatever capacity they are working. Many of these courageous men and women are in Iraq right now. Four of them from Ohio have been injured or are listed as missing. Both Army CPT Gregory Holden from Huron, OH, and Marine Corps Sgt. Jose Torres from Lorain, OH, have been injured in the war. And Army PVT Brandon Sloan from Bedford Heights, OH, and Marine Corps MSgt Robert Dowdy from Cleveland are listed as missing. I would like their families to know that we are praying for them. We pray for their recovery and their safe return home.

Mr. President, as we debate the merits of this bill, I would like to take a moment to discuss a specific provision that I have worked on for more than two years—and that is a provision that would allow our National Guard and Reserve members to take deductions for travel expenses incurred getting to and from duty assignments. This initiative stems from legislation I first introduced two years ago, and then again this past January.

Specifically, the provision would provide a tax deduction for overnight travel costs incurred more than 100 miles from the taxpayer's home. These expenses include meals, transportation, and lodging up to the amount allowable under Department of Defense per diem allowances.

Mr. President, this provision is a positive step in the right direction, as approximately 225,000 Reservists and Guardsmen incur significant out-of-pocket expense—expenses that often match or even exceed their military take-home pay.

The restoration of the tax deductibility of these expenses would help alleviate the personal and financial costs of these individuals' patriotic efforts. And, quite frankly, our servicemen and women should not be put in the position of subsidizing their own training.

I thank Chairman GRASSLEY, Senator BAUCUS, and the Finance Committee for working with my office to include my provision. I also would like to thank Senator MCCAIN and my 61 colleagues who co-sponsored this legislation with me last year. The incredible number of bipartisan co-sponsors demonstrates the widespread support our legislation carries, as well as the tremendous support we all share for our troops.

Mr. President, we owe these brave Americans our thanks and our deep and abiding gratitude for their service and dedication to our country and all that it represents. Whether in the streets of Baghdad, the deserts of Kuwait, or the caves of Afghanistan, we must never forget those men and women, who serve to uphold the ideals of our great Nation.

They have sacrificed so much not only to protect our freedom, liberty,

and way of life here at home, but also to promote those ideals abroad.

Mr. President, this entire military tax package is an important sign of support for those called to serve, as well as their families. I urge my colleagues to support it.

I thank the Chair and yield the Floor.

Mr. BAUCUS. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. BAUCUS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. BAUCUS. Mr. President, thousands of men and women from Montana are currently stationed overseas, be it in Iraq, Afghanistan, South Korea, Southeast Asia or in other supporting missions throughout the United States and the rest of the world.

These brave and dedicated soldiers have chosen to join the Armed Forces and protect our country, which is one of the highest forms of service there is. They are putting their lives on the line to protect the freedom and security of the United States. I take my hat off to them.

To date, Montana has sent almost 700 Reserve forces into Active Duty. Malmstrom Air Force Base has 105 airmen deployed overseas, including 50 members of the 819th Red Horse Squadron. Earlier this month 114 members of the Red Horse Squadron came home after being deployed in southwest Asia for five and a half months. The airmen are supporting six different operations around the world in southwest Asia, supporting no-fly zones in Iraq or in Afghanistan.

About 390 Army Reservists from Montana have been deployed. From Great Falls, the 889th Quartermaster Company unit—with 119 members—recently received mobilization orders along with 100 members of the 4225th U.S. Army Hospital.

From Missoula, 58 soldiers from the 279th Engineer Battalion and 16 soldiers from the 823rd Transportation Detachment have been activated. And out of Billings, 161 members of the 592nd Ordnance Company recently received their orders. Most of these army Reservists will take part in Operation Enduring Freedom.

Montana's Air National Guard has also contributed significant human resources. 210 members of the 120th Fighter Wing have been activated flying in the no-fly zone over Iraq.

Montana's Army National Guard has contributed about 125 Army Guard members, many of which are at other bases throughout the United States taking part in Homeland Security measures.

Thirty-five members of the 443rd Petroleum, Oil and Lubricants Supply Company have been mobilized to assist